

Virginia Department of Taxation
Application for Sales and Use Tax Exemption for Nonprofit Organizations

PLEASE PRINT OR TYPE

Reason For Submitting This Form

Please check the appropriate box that applies to your request.

- ☐ New Exemption Application
☐ Renewal Application

Federal Designation

If your organization is exempt from federal income tax under § 501(c)(3) or (c)(4) please check the appropriate box. See instructions.

- ☐ 501(c)(3) ☐ 501(c)(4)

Section I - Business Information

1. Enter the Legal Name of the Organization: _____

2. Enter the Federal Employer Identification Number (FEIN): _____
(Do not enter the dash)

3. Enter the physical location of the organization.

Street _____

City _____ State _____ ZIP Code _____

E-mail _____

4. Enter the address if different from the physical address, where the financial records of the organization are available for public inspection.

5. Enter the name and mailing address of a contact person for the organization.

Name _____ Telephone Number _____

Title _____

Street _____

City _____ State _____ ZIP Code _____

FAX Number _____ E-mail _____

6. Check the box that best describes the primary function of the organization (choose only one).

- ☐ Educational
☐ Medical
☐ Civic and Community Service
☐ Cultural
☐ Church
☐ Other

7. If you are a church applying for a sales and use tax exemption, select only **one** of the following options. See instructions.
- ☐ Form ST-13A – **Stop here if you have selected this option.** You will not be assigned a tax-exempt number. You have completed the process for applying for the ST-13A exemption certificate. You may download your exemption certificate now.
 - ☐ Tax-Exempt Number – If checked, proceed to Section II – Financial Information.
8. Check one if you were granted an exemption from collecting the sales and use tax by the Department of Taxation or you are applying for an exemption and fall within the same class of organization of any entity exempt from collecting sales and use tax on June 30, 2003. If no, leave blank and proceed to the next question. **See pages 5-6 of the instructions before making a selection.**
- ☐ Cardiovascular Organizations ☐ Cancer Organizations ☐ Diabetes Organizations
 - ☐ Physical Education Programs ☐ Lung Organizations ☐ Nutrition Programs
 - ☐ Nonsectarian Youth Organizations ☐ Supports Public Libraries ☐ Other
 - ☐ Youth Symphony Orchestras ☐ Volunteer Medical Service Organizations
 - ☐ Food Banks ☐ Volunteer Fire Dept. & Rescue Squads
 - ☐ VA Federation of Humane Societies ☐ Provide food packages at reduced prices
 - ☐ School fundraising for elementary or secondary (PTAs)
 - ☐ Noncommercial Educational Telecommunications Entity
 - ☐ Training and education in law enforcement
 - ☐ Blind, deaf, hearing impaired, drug abuse program, musically talented children of Virginia

Section II – Financial Information

9. Please provide below, the dollar amount of the organization's total annual gross revenue (AGR) and total expenses for the previous year (according to General Accepted Accounting Principles). See page 3 of the instructions.

REVENUE:

- a) Enter the organization's total annual gross revenue for the previous year. _____

NOTE: If the organization's AGR for the previous year is \$250,000 or greater, you **must** attach a financial audit performed by an independent Certified Public Account (CPA). If the AGR is less than \$5,000 you **must** attach a mission statement.

EXPENDITURES:

- a) Enter the organization's total fundraising expenses incurred for the previous year. _____
- b) Enter the organization's total administrative cost for the previous year. _____

10. Enter the dollar amount, excluding sales tax of tangible personal property purchased by the organization for the next year, the current year, and the preceding year. This includes items purchased and used by the organization to pursue its mission. Exclude goods for resale, motor vehicles and fuel, services, salaries, insurance, utilities, postage/shipping, rent/mortgage payments, depreciation, and interest charges. Estimates are acceptable. If a fiscal year filer, enter the organization's filing period (same as the federal filing period). See page 3 of the instructions.

Annual Purchases Subject to Sales and Use Tax

2006	
2005	
2004	

If the organization has been granted an exemption for sales, please enter the dollar amount, excluding sales tax of tangible personal property sold by the organization for the next year, the current year, and the preceding year. Exclude goods for resale, motor vehicles and fuel, services, salaries, insurance, utilities, postage/shipping, rent/mortgage payments, depreciation, and interest charges. Estimates are acceptable. If a fiscal year filer, enter the organizations filing period (same as the federal filing period). See page 3 of the instructions.

Annual Sales Subject to Sales and Use Tax

2006	
2005	
2004	

11. Are you required to file a federal Form 990 or 990 EZ tax form, with the IRS?

☐ YES ☐ NO

If yes, you must attach a copy of the form. If no, please provide the names, addresses and telephone numbers of only two members of the Board of Directors.

NAME

ADDRESS

12. Is the organization subject to Chapter 5 (§ 57-48 *et seq.*) of Title 57 of the *Code of Virginia*, relating to solicitation of contributions?

☐ YES ☐ NO

If YES, you must provide proof of compliance with this chapter. Proof of compliance shall be documentation, which reflects registration with the Virginia Department of Agriculture and Consumer Services (VDACS). For additional information, please contact VDACS at (804) 786-1343 or visit their web page at www.vdacs.virginia.gov/allforms.html#Consumer.

Section III – Signature

I declare that this organization's financial information is true, accurate, and complete.

Authorized Representative Date _____

MAILING INFORMATION: Send completed form with attachments or change of address to:

**Virginia Department of Taxation
Office of Customer Services
Nonprofit Exemption Unit
Post Office Box 27125
Richmond, Virginia 23261-7125
Telephone Number (804) 377-3712
Fax: 804-786-2645**

OR

**Virginia Department of Taxation
Office of Customer Services
Nonprofit Exemption Unit
600 East Main Street
Richmond, Virginia 23219
Telephone Number (804) 377-3712
Fax: 804-786-2645**